

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>STREET CONST. MAINT.REP.</b>	<b>RECREATION</b>	<b>DRUG EDU- CATION/EN FORCEMENT</b>	<b>POLICE OPERATING</b>	<b>FIRE CONTRACT</b>	<b>FIRE EQUIPMENT &amp; FACIL.</b>
<b>Cash Receipts</b>						
Property and Other Taxes	\$31,188.59	\$37,603.81	\$0.00	\$476,015.02	\$134,329.04	\$36,570.72
Municipal Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	174,970.27	6,565.28	0.00	82,163.75	31,568.42	6,438.70
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Fines, Licenses and Permits	0.00	0.00	4,218.40	0.00	0.00	0.00
Earnings on Investments	28.13	10.30	0.00	0.00	19.45	31.66
Miscellaneous	16,290.80	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Receipts</i>	<u>222,477.79</u>	<u>44,179.39</u>	<u>4,218.40</u>	<u>558,178.77</u>	<u>165,916.91</u>	<u>43,041.08</u>
<b>Cash Disbursements</b>						
Current:						
Security of Persons & Property	0.00	0.00	358.40	551,905.52	115,917.15	518.34
Public Health Services	0.00	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities	0.00	11,063.79	0.00	0.00	0.00	0.00
Community Environment	0.00	0.00	0.00	0.00	0.00	0.00
Basic Utility Services	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	86,285.65	0.00	0.00	0.00	0.00	0.00
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	19,463.91	19,306.99	0.00	0.00	17,748.20	52,410.02
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>105,749.56</u>	<u>30,370.78</u>	<u>358.40</u>	<u>551,905.52</u>	<u>133,665.35</u>	<u>52,928.36</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>116,728.23</u>	<u>13,808.61</u>	<u>3,860.00</u>	<u>6,273.25</u>	<u>32,251.56</u>	<u>(9,887.28)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	440.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>STREET CONST. MAINT.REP.</b>	<b>RECREATION</b>	<b>DRUG EDU- CATION/EN FORCEMENT</b>	<b>POLICE OPERATING</b>	<b>FIRE CONTRACT</b>	<b>FIRE EQUIPMENT &amp; FACIL.</b>
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	0.00	0.00	440.00	0.00	0.00	0.00
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	116,728.23	13,808.61	4,300.00	6,273.25	32,251.56	(9,887.28)
<i>Fund Cash Balances, January 1</i>	51,670.92	11,437.21	2,981.42	1,569.61	58,720.18	49,253.20
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	168,399.15	25,245.82	7,281.42	7,842.86	90,971.74	39,365.92
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	\$168,399.15	\$25,245.82	\$7,281.42	\$7,842.86	\$90,971.74	\$39,365.92

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>STREET CONST. MAINT.REP.</b>	<b>RECREATION</b>	<b>DRUG EDU- CATION/EN FORCEMENT</b>	<b>POLICE OPERATING</b>	<b>FIRE CONTRACT</b>	<b>FIRE EQUIPMENT &amp; FACIL.</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$116,728.23	\$13,808.61	\$4,300.00	\$6,273.25	\$32,251.56	(\$9,887.28)
<i>Fund Cash Balances, January 1</i>	51,670.92	11,437.21	2,981.42	1,569.61	58,720.18	49,253.20
<i>Fund Cash Balances, December 31</i>	\$168,399.15	\$25,245.82	\$7,281.42	\$7,842.86	\$90,971.74	\$39,365.92
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Bond Re-payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building Purchase	0.00	0.00	0.00	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	7,281.42	0.00	0.00	0.00
Fire Department Equipment	0.00	0.00	0.00	0.00	0.00	39,365.92
Fire Operations	0.00	0.00	0.00	0.00	90,971.74	0.00
Police Expenses Benefiting Entire Department	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	7,842.86	0.00	0.00
Recreation Related Expenses	0.00	25,245.82	0.00	0.00	0.00	0.00
Road Maintenance and Improvements	168,399.15	0.00	0.00	0.00	0.00	0.00
Shade Tree Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	168,399.15	25,245.82	7,281.42	7,842.86	90,971.74	39,365.92
Committed to:						
Debt Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Payment of Sick Leave at Termination/Retireme	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed</i>	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Apartment Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Banquet Hall Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Golf Course Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Spoils Ballfield Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Swimming Pool Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Assigned</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Unassigned</i>	0.00	0.00	0.00	0.00	0.00	0.00

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>STREET CONST. MAINT.REP.</b>	<b>RECREATION</b>	<b>DRUG EDU- CATION/EN FORCEMENT</b>	<b>POLICE OPERATING</b>	<b>FIRE CONTRACT</b>	<b>FIRE EQUIPMENT &amp; FACIL.</b>
<i>Total Fund Cash Balances, December 31</i>	\$168,399.15	\$25,245.82	\$7,281.42	\$7,842.86	\$90,971.74	\$39,365.92

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>APARTMENT BUILDING OPERATION</b>	<b>SPECIAL REVENUE POLICE</b>	<b>SPOILS BALLFIELD</b>	<b>GOLF COURSE</b>	<b>SWIMMING POOL</b>	<b>BANQUET HALL</b>
<b>Cash Receipts</b>						
Property and Other Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Services	325,239.14	0.00	42,495.69	15,241.28	89,744.46	21,650.00
Fines, Licenses and Permits	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	2,296.50	0.00	2,569.75	664.47	2,486.80	0.00
<i>Total Cash Receipts</i>	<u>327,535.64</u>	<u>0.00</u>	<u>45,065.44</u>	<u>15,905.75</u>	<u>92,231.26</u>	<u>21,650.00</u>
<b>Cash Disbursements</b>						
Current:						
Security of Persons & Property	0.00	724.11	0.00	0.00	0.00	0.00
Public Health Services	0.00	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities	0.00	0.00	37,708.07	19,975.13	107,127.39	18,816.10
Community Environment	0.00	0.00	0.00	0.00	0.00	0.00
Basic Utility Services	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00	0.00	0.00
General Government	263,288.71	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	3,195.72	555.00	4,141.29	0.00
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>263,288.71</u>	<u>724.11</u>	<u>40,903.79</u>	<u>20,530.13</u>	<u>111,268.68</u>	<u>18,816.10</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>64,246.93</u>	<u>(724.11)</u>	<u>4,161.65</u>	<u>(4,624.38)</u>	<u>(19,037.42)</u>	<u>2,833.90</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	12,000.00	23,000.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	10,000.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>APARTMENT BUILDING OPERATION</b>	<b>SPECIAL REVENUE POLICE</b>	<b>SPOILS BALLFIELD</b>	<b>GOLF COURSE</b>	<b>SWIMMING POOL</b>	<b>BANQUET HALL</b>
Advances Out	(10,000.00)	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	(77,500.00)	0.00	(519.92)	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(77,500.00)</u>	<u>0.00</u>	<u>(519.92)</u>	<u>12,000.00</u>	<u>23,000.00</u>	<u>0.00</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(13,253.07)</u>	<u>(724.11)</u>	<u>3,641.73</u>	<u>7,375.62</u>	<u>3,962.58</u>	<u>2,833.90</u>
<i>Fund Cash Balances, January 1</i>	<u>31,647.74</u>	<u>724.11</u>	<u>6,923.86</u>	<u>1,081.38</u>	<u>266.15</u>	<u>6,132.22</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	18,394.67	0.00	10,565.59	8,457.00	4,228.73	8,966.12
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$18,394.67</u>	<u>\$0.00</u>	<u>\$10,565.59</u>	<u>\$8,457.00</u>	<u>\$4,228.73</u>	<u>\$8,966.12</u>

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>APARTMENT BUILDING OPERATION</b>	<b>SPECIAL REVENUE POLICE</b>	<b>SPOILS BALLFIELD</b>	<b>GOLF COURSE</b>	<b>SWIMMING POOL</b>	<b>BANQUET HALL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$13,253.07)	(\$724.11)	\$3,641.73	\$7,375.62	\$3,962.58	\$2,833.90
<i>Fund Cash Balances, January 1</i>	31,647.74	724.11	6,923.86	1,081.38	266.15	6,132.22
<i>Fund Cash Balances, December 31</i>	\$18,394.67	\$0.00	\$10,565.59	\$8,457.00	\$4,228.73	\$8,966.12
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Bond Re-payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building Purchase	0.00	0.00	0.00	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	0.00	0.00	0.00	0.00
Fire Department Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
Police Expenses Benefiting Entire Department	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Road Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Shade Tree Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	0.00	0.00	0.00	0.00	0.00	0.00
Committed to:						
Debt Repayment	0.00	0.00	0.00	0.00	0.00	0.00
Payment of Sick Leave at Termination/Retireme	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed</i>	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:						
Apartment Related Expenses	18,394.67	0.00	0.00	0.00	0.00	0.00
Banquet Hall Expenses	0.00	0.00	0.00	0.00	0.00	8,966.12
Golf Course Expenses	0.00	0.00	0.00	8,457.00	0.00	0.00
Spoils Ballfield Expenses	0.00	0.00	10,565.59	0.00	0.00	0.00
Swimming Pool Expenses	0.00	0.00	0.00	0.00	4,228.73	0.00
<i>Total Assigned</i>	18,394.67	0.00	10,565.59	8,457.00	4,228.73	8,966.12
<i>Unassigned</i>	0.00	0.00	0.00	0.00	0.00	0.00

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>APARTMENT BUILDING OPERATION</b>	<b>SPECIAL REVENUE POLICE</b>	<b>SPOILS BALLFIELD</b>	<b>GOLF COURSE</b>	<b>SWIMMING POOL</b>	<b>BANQUET HALL</b>
<i>Total Fund Cash Balances, December 31</i>	\$18,394.67	\$0.00	\$10,565.59	\$8,457.00	\$4,228.73	\$8,966.12

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>ACCUMULATE SICK LEAVE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Taxes	\$0.00	\$715,707.18
Municipal Income Tax	0.00	0.00
Intergovernmental	0.00	301,706.42
Special Assessments	0.00	0.00
Charges for Services	0.00	494,370.57
Fines, Licenses and Permits	0.00	4,218.40
Earnings on Investments	19.32	108.86
Miscellaneous	0.00	24,308.32
<i>Total Cash Receipts</i>	<u>19.32</u>	<u>1,540,419.75</u>
<b>Cash Disbursements</b>		
Current:		
Security of Persons & Property	34,617.60	704,041.12
Public Health Services	0.00	0.00
Leisure Time Activities	0.00	194,690.48
Community Environment	0.00	0.00
Basic Utility Services	0.00	0.00
Transportation	0.00	86,285.65
General Government	0.00	263,288.71
Capital Outlay	0.00	116,821.13
Debt Service:		
Principal Retirement	0.00	0.00
Interest and Fiscal Charges	0.00	0.00
<i>Total Cash Disbursements</i>	<u>34,617.60</u>	<u>1,365,127.09</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(34,598.28)</u>	<u>175,292.66</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Capital Assets	0.00	0.00
Transfers In	0.00	35,440.00
Transfers Out	0.00	0.00
Advances In	0.00	10,000.00

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>ACCUMULATE SICK LEAVE</b>	<b>SPECIAL REVENUE TOTAL</b>
Advances Out	0.00	(10,000.00)
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	(78,019.92)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>(42,579.92)</u>
Special Item	0.00	0.00
Extraordinary Item	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(34,598.28)</u>	<u>132,712.74</u>
<i>Fund Cash Balances, January 1</i>	<u>36,215.99</u>	<u>258,623.99</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0.00	0.00
Restricted	0.00	339,106.91
Committed	1,617.71	1,617.71
Assigned	0.00	50,612.11
Unassigned (Deficit)	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,617.71</u></u>	<u><u>\$391,336.73</u></u>

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>ACCUMULATE SICK LEAVE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	(\$34,598.28)	\$132,712.74
<i>Fund Cash Balances, January 1</i>	36,215.99	258,623.99
<i>Fund Cash Balances, December 31</i>	\$1,617.71	\$391,336.73
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	0.00	0.00
Restricted for:		
Bond Re-payment	\$0.00	\$0.00
Building Purchase	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	7,281.42
Fire Department Equipment	0.00	39,365.92
Fire Operations	0.00	90,971.74
Police Expenses Benefiting Entire Department	0.00	0.00
Police Operations	0.00	7,842.86
Recreation Related Expenses	0.00	25,245.82
Road Maintenance and Improvements	0.00	168,399.15
Shade Tree Expenses	0.00	0.00
<i>Total Restricted</i>	0.00	339,106.91
Committed to:		
Debt Repayment	0.00	0.00
Payment of Sick Leave at Termination/Retireme	1,617.71	1,617.71
<i>Total Committed</i>	1,617.71	1,617.71
Assigned to:		
Apartment Related Expenses	0.00	18,394.67
Banquet Hall Expenses	0.00	8,966.12
Golf Course Expenses	0.00	8,457.00
Spoils Ballfield Expenses	0.00	10,565.59
Swimming Pool Expenses	0.00	4,228.73
<i>Total Assigned</i>	0.00	50,612.11
<i>Unassigned</i>	0.00	0.00

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2011

	<b>ACCUMULATE SICK LEAVE</b>	<b>SPECIAL REVENUE TOTAL</b>
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,617.71</u>	<u>\$391,336.73</u>

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2011

	<b>GENERAL OBLIG.BOND RETIREMENT</b>	<b>OTHER DEBT SERVICE</b>	<b>DEBT SERVICE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Taxes	\$230,332.29	\$0.00	\$230,332.29
Municipal Income Tax	0.00	0.00	0.00
Intergovernmental	30,206.99	0.00	30,206.99
Special Assessments	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00
Fines, Licenses and Permits	0.00	0.00	0.00
Earnings on Investments	122.22	0.00	122.22
Miscellaneous	0.00	0.00	0.00
<i>Total Cash Receipts</i>	<u>260,661.50</u>	<u>0.00</u>	<u>260,661.50</u>
<b>Cash Disbursements</b>			
Current:			
Security of Persons & Property	0.00	0.00	0.00
Public Health Services	0.00	0.00	0.00
Leisure Time Activities	0.00	0.00	0.00
Community Environment	0.00	0.00	0.00
Basic Utility Services	0.00	0.00	0.00
Transportation	0.00	0.00	0.00
General Government	3,302.04	0.00	3,302.04
Capital Outlay	0.00	0.00	0.00
Debt Service:			
Principal Retirement	180,000.00	132,500.00	312,500.00
Interest and Fiscal Charges	97,512.50	124,048.76	221,561.26
<i>Total Cash Disbursements</i>	<u>280,814.54</u>	<u>256,548.76</u>	<u>537,363.30</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(20,153.04)</u>	<u>(256,548.76)</u>	<u>(276,701.80)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00
Transfers In	0.00	296,774.00	296,774.00
Transfers Out	0.00	0.00	0.00
Advances In	0.00	0.00	0.00
Advances Out	0.00	0.00	0.00

This is an unaudited financial statement.

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2011

	<b>GENERAL OBLIG.BOND RETIREMENT</b>	<b>OTHER DEBT SERVICE</b>	<b>DEBT SERVICE TOTAL</b>
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>296,774.00</u>	<u>296,774.00</u>
Special Item	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(20,153.04)</u>	<u>40,225.24</u>	<u>20,072.20</u>
<i>Fund Cash Balances, January 1</i>	<u>141,721.95</u>	<u>533.09</u>	<u>142,255.04</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0.00	0.00	0.00
Restricted	121,568.91	0.00	121,568.91
Committed	0.00	40,758.33	40,758.33
Assigned	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$121,568.91</u>	<u>\$40,758.33</u>	<u>\$162,327.24</u>

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2011

	<b>GENERAL OBLIG.BOND RETIREMENT</b>	<b>OTHER DEBT SERVICE</b>	<b>DEBT SERVICE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	(\$20,153.04)	\$40,225.24	\$20,072.20
<i>Fund Cash Balances, January 1</i>	141,721.95	533.09	142,255.04
<i>Fund Cash Balances, December 31</i>	\$121,568.91	\$40,758.33	\$162,327.24
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	0.00	0.00	0.00
Restricted for:			
Bond Re-payment	\$121,568.91	\$0.00	\$121,568.91
Building Purchase	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	0.00
Fire Department Equipment	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00
Police Expenses Benefiting Entire Department	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00
Recreation Related Expenses	0.00	0.00	0.00
Road Maintenance and Improvements	0.00	0.00	0.00
Shade Tree Expenses	0.00	0.00	0.00
<i>Total Restricted</i>	121,568.91	0.00	121,568.91
Committed to:			
Debt Repayment	0.00	40,758.33	40,758.33
Payment of Sick Leave at Termination/Retireme	0.00	0.00	0.00
<i>Total Committed</i>	0.00	40,758.33	40,758.33
Assigned to:			
Apartment Related Expenses	0.00	0.00	0.00
Banquet Hall Expenses	0.00	0.00	0.00
Golf Course Expenses	0.00	0.00	0.00
Spoils Ballfield Expenses	0.00	0.00	0.00
Swimming Pool Expenses	0.00	0.00	0.00
<i>Total Assigned</i>	0.00	0.00	0.00
<i>Unassigned</i>	0.00	0.00	0.00

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2011

	<b>GENERAL OBLIG.BOND RETIREMENT</b>	<b>OTHER DEBT SERVICE</b>	<b>DEBT SERVICE TOTAL</b>
<i>Total Fund Cash Balances, December 31</i>	<u>\$121,568.91</u>	<u>\$40,758.33</u>	<u>\$162,327.24</u>

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2011

	<b>SHADE TREE MAINT.</b>	<b>BUILDING PURCHASE FUND</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Taxes	\$0.00	\$0.00	\$0.00
Municipal Income Tax	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00
Special Assessments	35,439.81	0.00	35,439.81
Charges for Services	0.00	0.00	0.00
Fines, Licenses and Permits	0.00	0.00	0.00
Earnings on Investments	32.84	0.00	32.84
Miscellaneous	37,500.00	0.00	37,500.00
<i>Total Cash Receipts</i>	<u>72,972.65</u>	<u>0.00</u>	<u>72,972.65</u>
<b>Cash Disbursements</b>			
Current:			
Security of Persons & Property	0.00	0.00	0.00
Public Health Services	0.00	0.00	0.00
Leisure Time Activities	0.00	0.00	0.00
Community Environment	0.00	0.00	0.00
Basic Utility Services	0.00	0.00	0.00
Transportation	0.00	0.00	0.00
General Government	0.00	0.00	0.00
Capital Outlay	103,757.00	0.00	103,757.00
Debt Service:			
Principal Retirement	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>103,757.00</u>	<u>0.00</u>	<u>103,757.00</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(30,784.35)</u>	<u>0.00</u>	<u>(30,784.35)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00
Advances In	0.00	0.00	0.00
Advances Out	0.00	0.00	0.00

This is an unaudited financial statement.

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2011

	<b>SHADE TREE MAINT.</b>	<b>BUILDING PURCHASE FUND</b>	<b>CAPITAL PROJECTS TOTAL</b>
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Special Item	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(30,784.35)</u>	<u>0.00</u>	<u>(30,784.35)</u>
<i>Fund Cash Balances, January 1</i>	<u>51,623.55</u>	<u>0.00</u>	<u>51,623.55</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0.00	0.00	0.00
Restricted	20,839.20	0.00	20,839.20
Committed	0.00	0.00	0.00
Assigned	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$20,839.20</u>	<u>\$0.00</u>	<u>\$20,839.20</u>

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2011

	<b>SHADE TREE MAINT.</b>	<b>BUILDING PURCHASE FUND</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	(\$30,784.35)	\$0.00	(\$30,784.35)
<i>Fund Cash Balances, January 1</i>	51,623.55	0.00	51,623.55
<i>Fund Cash Balances, December 31</i>	\$20,839.20	\$0.00	\$20,839.20
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	0.00	0.00	0.00
Restricted for:			
Bond Re-payment	\$0.00	\$0.00	\$0.00
Building Purchase	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	0.00	0.00
Fire Department Equipment	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00
Police Expenses Benefiting Entire Department	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00
Recreation Related Expenses	0.00	0.00	0.00
Road Maintenance and Improvements	0.00	0.00	0.00
Shade Tree Expenses	20,839.20	0.00	20,839.20
<i>Total Restricted</i>	20,839.20	0.00	20,839.20
Committed to:			
Debt Repayment	0.00	0.00	0.00
Payment of Sick Leave at Termination/Retireme	0.00	0.00	0.00
<i>Total Committed</i>	0.00	0.00	0.00
Assigned to:			
Apartment Related Expenses	0.00	0.00	0.00
Banquet Hall Expenses	0.00	0.00	0.00
Golf Course Expenses	0.00	0.00	0.00
Spoils Ballfield Expenses	0.00	0.00	0.00
Swimming Pool Expenses	0.00	0.00	0.00
<i>Total Assigned</i>	0.00	0.00	0.00
<i>Unassigned</i>	0.00	0.00	0.00

**Combining Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2011

*Total Fund Cash Balances, December 31*

<b>SHADE TREE MAINT.</b>	<b>BUILDING PURCHASE FUND</b>	<b>CAPITAL PROJECTS TOTAL</b>
<u>\$20,839.20</u>	<u>\$0.00</u>	<u>\$20,839.20</u>